

**AMENDMENTS TO THE SPECIFICATION:**

Please replace the title of the present application appearing on Page 1 and Page 20, with the following rewritten title:

--WATER-BASED EMULSIFIER WAX GELS INCLUDING FREE  
SPHINGOID BASES AND OIL-IN-WATER EMULSIONS INCLUDING THE  
SAME--

Please replace paragraph [0013] beginning on Page 4 with the following rewritten paragraph:

--Suitable emulsifiers are, for example, nonionogenic or anionic surfactants selected from at least one of the following groups:

- addition products of from 2 to 30 mol of ethylene oxide and/or 0 to 5 mol of propylene oxide onto linear fatty alcohols having 8 to 22 carbon atoms, onto fatty acids having 12 to 22 carbon atoms and onto alkylphenols having 8 to 15 carbon atoms in the alkyl group;
- $[[C_{12/18-}]C_{12}-C_{18}$  fatty acid mono- and diesters of addition products of from 1 to 30 mol of ethylene oxide onto glycerol;
- glycerol mono- and diesters and sorbitan mono- and diesters of saturated and unsaturated fatty acids having 6 to 22 carbon atoms and ethylene oxide addition products thereof;
- alkyl mono- and oligoglycosides having 8 to 22 carbon atoms in the alkyl radical and ethoxylated analogs thereof;
- addition products of 15 to 60 mol of ethylene oxide onto castor oil and/or hydrogenated castor oil; and

- polyol, and in particular polyglycerol, esters, such as, for example, polyglycerol polyricinoleate, polyglycerol 12-hydroxystearate or polyglycerol dimerate.--

Please replace paragraph [0014] beginning on Page 5 with the following rewritten paragraph:

--Likewise suitable are mixtures of compounds from two or more of these classes of substance;

- addition products of from 2 to 15 mol of ethylene oxide onto castor oil and/or hydrogenated castor oil;

- partial esters based on linear, branched, unsaturated or saturated  $[[C_{6/22}]]$  fatty acids having from 6 to 22 carbon atoms, ricinoleic acid, and 12-hydroxystearic acid and glycerol, polyglycerol, pentaerythritol, dipentaerythritol, sugar alcohols (for example, sorbitol), alkyl glucosides (for example, -methyl glucoside, butyl glucoside, or lauryl glucoside), and polyglucosides (for example, cellulose);

- mono-, di- and trialkyl phosphates, and mono-, di- and/or tri-PEG alkyl phosphates;

- wool wax alcohols;

- polysiloxane-polyether copolymers and corresponding derivatives;

- mixed esters of pentaerythritol, fatty acids, citric acid and fatty alcohol according to DE-B-11 65 574 and/or mixed esters of fatty acids having 6 to 22 carbon atoms, methylglucose and polyols, preferably glycerol or polyglycerol, and

- polyalkylene glycols.--

Please replace paragraph [0017] beginning on Page 7 with the following rewritten paragraph:

--Particular preference is given to the fatty acid amide derivative known under the Cosmetic, Toiletry and Fragrance Association (CTFA) name Cocamidopropyl Betaine. Likewise suitable emulsifiers are ampholytic surfactants. Ampholytic surfactants are understood as meaning those surface-active compounds which, apart from a  $[[C_{8/18}]]$   $C_8$ - $C_{18}$  alkyl or -acyl group in the molecule, contain at least one free amino group and at least one  $-COOH$  or  $-SO_3H$  group and are capable of forming internal salts. Examples of suitable ampholytic surfactants include, but are not limited to: N-alkylglycines, N-alkylpropionic acids, N-alkylaminobutyric acids, N-alkyliminodipropionic acids, N-hydroxyethyl-N-alkylamidopropylglycines, N-alkyltaurines, N-alkylsarcosines, 2-alkylaminopropionic acids and alkylaminoacetic acids having, in each case, about 8 to 18 carbon atoms in the alkyl group. Particularly preferred ampholytic surfactants are N-cocoalkylaminopropionate, cocoacylaminoethylaminopropionate and  $C_{12/18}$ -acylsarcosine. As well as the ampholytic emulsifiers, quaternary emulsifiers are also suitable; those of the ester quat type, preferably methyl-quaternized di-fatty acid triethanolamine ester salts, being particularly preferred.--

Please replace paragraph [0039] beginning on Page 13 with the following rewritten paragraph:

--Preparation of Comparative Example 2 ~~Example 3~~--

Please replace paragraph [0042] beginning on Page 14 with the following rewritten paragraph:

--Preparation of ~~comparative example 2~~ example 3--

Please replace paragraph [0045] beginning on Page 15 with the following rewritten paragraph:

--While the present invention has been particularly shown and described with respect to preferred embodiments thereof, it will be understood by those skilled in the art that the foregoing and other changes in forms and details may be made without departing from the scope and spirit of the present invention. It is therefore intended that the present invention not be limited to the exact forms and details described and illustrated, but fall within the scope of the appended claims.--